## **State of South Dakota**

## EIGHTY-FIRST SESSION LEGISLATIVE ASSEMBLY, 2006

444M0099

## HOUSE TAXATION COMMITTEE ENGROSSED NO. $HB\ 1069$ - 02/02/2006

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: Representatives Dykstra and Rounds and Senators Napoli, Bartling, and Gray

- 1 FOR AN ACT ENTITLED, An Act to prohibit the public sale of tax certificates.
- 2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:
- 3 Section 1. Notwithstanding the provisions of chapters 10-23, 10-24, and 10-25, no county
- 4 may sell any tax certificate after July 1, 2006. The county shall be the holder of any tax
- 5 certificate issued by the county after July 1, 2006. The county treasurer shall continue to serve
- 6 notice on the owner of record of the real property, publish notice, and attend to the other
- 7 administrative provisions imposed by chapter 10-23, 10-24, and 10-25. Nothing in this section
- 8 affects the holder of any existing tax certificate, the method in which the tax certificate is
- 9 redeemed, or the sale of real property for taxes or assessments.